

Internal Revenue Service
memorandum

date: JUN 21 1991

to: Director, Fresno Service Center
ATTN: Hazel Sharp

from: Technical Assistant, Office of the Assistant Chief Counsel
(Employee Benefits and Exempt Organizations)

subject: [REDACTED]

This in reply to your request of October 4, 1990, for our assistance regarding the tax-exempt status of the above organization.

The information that you have provided shows that the church was exempt from employer social security taxes; however, it filed 941 forms for the [REDACTED] and [REDACTED] quarters of [REDACTED].

You state that a letter was sent to the church on January 29, 1990, indicating that the filing of the forms could result in revocation of the organization's tax exempt status and asking whether or not this is what the organization intended. On May 14, 1990, you sent a follow-up letter to notify the church that because it did not respond to your first inquiry, its employment tax exemption was revoked. The church responded on September 20, 1990, to appeal the revocation. Accordingly, you request an opinion about whether or not the organization's exempt status should be reinstated.

While the law allows an exemption to be revoked in this manner, there are no provisions in the law to allow a church to reinstate their exemption once it has been revoked. Although we understand that the exemption was revoked unintentionally, we are unable to reinstate it.

We hope this information is helpful to you and we apologize for the delay in responding to your request. If you have any further questions, please call Ms. Lou Ann Craner of my staff at FTS - 566-4748.

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment:
Case File

08617